

Form <b>F-66 (IA-2)</b> (7-13-2018)					
<div>STATE OF IOWA</div> <div>2018</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2018</div> <div>CITY OF ANDREW, IOWA</div> <div>DUE: December 1, 2018</div>		<div>16204900100000</div> <div>CITY CLERK</div> <div>PO BOX 74</div> <div>ANDREW, IA 52030-0074</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		68,794		68,794	69,079
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		68,794		68,794	69,079
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		33,631	0	33,631	34,212
Licenses and permits		1,118	0	1,118	1,000
Use of money and property		6,298	6,844	13,142	9,000
Intergovernmental		51,048	0	51,048	52,690
Charges for fees and service		34,916	139,357	174,273	170,200
Special assessments		2,458	0	2,458	3,688
Miscellaneous		1,864	1,674	3,538	8,000
Other financing sources, including transfers in		80,792	0	80,792	19,600
Total revenues and other sources		280,919	147,875	428,794	367,469
Expenditures and Other Financing Uses					
Public safety		9,212	0	9,212	11,400
Public works		156,598	0	156,598	185,300
Health and social services		500	0	500	500
Culture and recreation		8,557	0	8,557	12,000
Community and economic development		2,558	0	2,558	2,000
General government		45,918	0	45,918	38,850
Debt service		0	0	0	
Capital projects		0	0	0	
Total governmental activities expenditures		223,343	0	223,343	250,050
Business type activities		0	133,581	133,581	164,260
Total ALL expenditures		223,343	133,581	356,924	414,310
Other financing uses, including transfers out		61,192	19,600	80,792	19,600
Total ALL expenditures/And other financing uses		284,535	153,181	437,716	433,910
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-3,616	-5,306	-8,922	-66,441
Beginning fund balance July 1, 2017		537,842	236,255	774,097	707,404
Ending fund balance June 30, 2018		534,226	230,949	765,175	640,963
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2018		Amount - Omit cents	Indebtedness at June 30, 2018		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 46,688	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 622,315
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF ANDREW						<div>SELECT ONLY ONE</div> <div><input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	59,514	9,280					68,794			68,794	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	59,514	9,280		0	0		68,794		T01	68,794	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	59,514	9,280		0	0	0	68,794			68,794	6				
7	TIF revenues							0		T01	0	7				
	Other city taxes															
8	Utility tax replacement excise taxes	1,032	162					1,194		T15	1,194	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		32,437					32,437		T09	32,437	14				
15	TOTAL OTHER CITY TAXES	1,032	32,599		0	0	0	33,631	0		33,631	15				
16	Section B - LICENSES AND PERMITS	1,118						1,118		T29	1,118	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,248						6,248	1,415	U20	7,663	18				
19	Rents and royalties	50						50	5,429	U40	5,479	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	6,298	0	0	0	0	0	6,298	6,844		13,142	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0		0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		50,225					50,225		C46	50,225	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	712	111					823		C89	823	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	712	50,336	0	0	0	0	51,048	0		51,048	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	712	50,336	0	0	0	0	51,048	0		51,048	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	86,784	A91	86,784	73
74	Sewer							0	52,573	A8Ø	52,573	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	34,916						34,916		A81	34,916	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81	
82	Transit							0		A94	0	82	
83	Cable TV							0		T15	0	83	
84	Internet							0		A03	0	84	
85	Telephone							0		A03	0	85	
86	Housing authority							0		A50	0	86	
87	Storm water							0		A80	0	87	
88	Other:											88	
89	Nursing home							0		A89	0	89	
90	Police service fees							0		A89	0	90	
91	Prisoner care							0		A89	0	91	
92	Fire service charges							0		A89	0	92	
93	Ambulance charges							0		A89	0	93	
94	Sidewalk street repair charges							0		A44	0	94	
95	Housing and urban renewal charges							0		A50	0	95	
96	River port and terminal fees							0		A87	0	96	
97	Public scales							0		A89	0	97	
98	Cemetery charges							0		A03	0	98	
99	Library charges							0		A89	0	99	
100	Park, recreation, and cultural charges							0		A61	0	100	
101	Animal control charges							0		A89	0	101	
102	Other charges - Specify							0			0	102	
103								0			0	103	
104	TOTAL CHARGES FOR SERVICE	34,916	0	0	0	0	0	34,916	139,357		174,273	104	
105												105	
106	Section F - SPECIAL ASSESSMENTS	2,458						2,458		U01	2,458	106	
107	Section G - MISCELLANEOUS											107	
108	Contributions							0		U99	0	108	
109	Deposits and sales/fuel tax refunds							0	1,100	U99	1,100	109	
110	Sale of property and merchandise							0		U11	0	110	
111	Fines							0		U30	0	111	
112	Internal service charges							0		NR	0	112	
113	Other miscellaneous - Specify							0			0	113	
114	Refunds/Rebates	1,864						1,864			1,864	114	
115								0			0	115	
116	Pd return check							0	574		574	116	
117								0			0	117	
118								0			0	118	
119								0			0	119	
120	TOTAL MISCELLANEOUS	1,864	0	0	0	0	0	1,864	1,674		3,538	120	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	107,912	92,215	0	0	0	0	200,127	147,875		348,002	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	80,792						80,792			80,792	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	80,792	0	0	0	0	0	80,792	0		80,792	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	188,704	92,215	0	0	0	0	280,919	147,875		428,794	132				
133												133				
134	Beginning fund balance July 1, 2017	528,288	9,554					537,842	236,255		774,097	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	716,992	101,769	0	0	0	0	818,761	384,130		1,202,891	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF ANDREW						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
	1	<b>Section A — PUBLIC SAFETY</b>													1
	2	Police department/Crime prevention	5,942	220					6,162		E62	6,162			2
	3	Jail							0		E04	0			3
	4	Emergency management	1,725						1,725		E89	1,725			4
	5	Flood control							0		E59	0			5
	6	Fire department	1,325						1,325		E24	1,325			6
	7	Ambulance							0		E32	0			7
	8	Building inspections							0		E66	0			8
	9	Miscellaneous protective services							0		E66	0			9
	10	Animal control							0		E32	0			10
	11	Other public safety							0		E89	0			11
	12								0			0			12
	13								0			0			13
	14	<b>TOTAL PUBLIC SAFETY</b>	8,992	220		0	0	0	9,212			9,212			14
	15	<b>Section B — PUBLIC WORKS</b>													15
	16	Roads, bridges, sidewalks	104,720	7,470					112,190		E44	112,190			16
	17	Parking meter and off-street							0		E60	0			17
	18	Street lighting	7,568						7,568		E44	7,568			18
	19	Traffic control safety	489						489		E44	489			19
	20	Snow removal	989	2,926					3,915		E44	3,915			20
	21	Highway engineering							0		E44	0			21
	22	Street cleaning							0		E81	0			22
	23	Airport (if not an enterprise)							0		E01	0			23
	24	Garbage (if not an enterprise)	32,360						32,360		E81	32,360			24
	25	Other public works	76						76		E89	76			25
	26	Public Works Administration							0			0			26
	27	Engineering Management Services							0			0			27
	28	<b>TOTAL PUBLIC WORKS</b>	146,202	10,396		0	0	0	156,598			156,598			28
	29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>													29
	30	Welfare assistance	500						500		E79	500			30
	31	City hospital							0		E36	0			31
	32	Payments to private hospitals							0		E36	0			32
	33	Health regulation and inspections							0		E32	0			33
	34	Water, air, and mosquito control							0		E32	0			34
	35	Community mental health							0		E32	0			35
	36	Other health and social services							0		E79	0			36
	37								0			0			37
	38								0			0			38
	39	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	500	0		0	0	0	500			500			39
	40	<b>Section D — CULTURE AND RECREATION</b>													40
	41	Library services	210						210		E52	210			41
	42	Museum, band, theater	2,148						2,148		E61	2,148			42
	43	Parks	6,054	145					6,199		E61	6,199			43
	44	Recreation							0		E61	0			44
	45	Cemetery							0		E03	0			45
	46	Community center, zoo, marina, and auditorium							0		E61	0			46
	47	Other culture and recreation							0		E61	0			47
	48								0			0			48
	49								0			0			49
	50	<b>TOTAL CULTURE AND RECREATION</b>	8,412	145		0	0	0	8,557			8,557			50

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	2,558						2,558		E89	2,558	52
53	Economic development							0		E89	0	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning							0		E29	0	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,558	0	0	0	0	0	2,558			2,558	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	3,090						3,090		E29	3,090	61
62	Clerk, Treasurer, financial administration	11,184	9,968					21,152		E23	21,152	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	125						125		E25	125	64
65	City hall and general buildings	19,568						19,568		E31	19,568	65
66	Tort liability							0		E89	0	66
67	Other general government	1,983						1,983		E89	1,983	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	35,950	9,968		0	0	0	45,918			45,918	70
71	Section G — DEBT SERVICE							0			0	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76								0			0	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	0	0		0	0	0	0			0	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	202,614	20,729	0	0	0	0	223,343			223,343	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
87	Section I — BUSINESS TYPE ACTIVITIES											87		
88	Water — Current operation								59,936	E91	59,936	88		
89	Capital outlay									G91	0	89		
90	Debt Service								24,260	F91	24,260	90		
91	Sewer and sewage disposal — Current operation								49,385	E80	49,385	91		
92	Capital outlay									G80	0	92		
93	Debt Service									F80	0	93		
94	Electric — Current operation									E92	0	94		
95	Capital outlay									G92	0	95		
96	Debt Service									F92	0	96		
97	Gas Utility — Current operation									E93	0	97		
98	Capital outlay									G93	0	98		
99	Debt Service									F93	0	99		
100	Parking — Current operation									E60	0	100		
101	Capital outlay									G60	0	101		
102	Debt Service									F60	0	102		
103	Airport — Current operation									E01	0	103		
104	Capital outlay									G01	0	104		
105	Debt Service									F01	0	105		
106	Landfill/Garbage — Current operation									E81	0	106		
107	Capital outlay									G81	0	107		
108	Debt Service									F81	0	108		
109	Hospital — Current operation									E36	0	109		
110	Capital outlay									G36	0	110		
111	Debt Service									F36	0	111		
112	Transit — Current operation									E94	0	112		
113	Capital outlay									G94	0	113		
114	Debt Service									F94	0	114		
115	Cable TV, telephone, Internet — Current operation									E03	0	115		
116	Capital outlay									G03	0	116		
117	Housing authority — Current operation									E50	0	117		
118	Capital outlay									G50	0	118		
119	Debt Service									F50	0	119		
120	Storm water — Current operation									E80	0	120		
121	Capital outlay									G80	0	121		
122	Debt Service									F80	0	122		
123	Other business type — Current operation									E89	0	123		
124	Capital outlay									G89	0	124		
125	Debt Service									F89	0	125		
126	Internal service funds — Specify											126		
127											0	127		
128											0	128		
129	TOTAL BUSINESS TYPE ACTIVITIES								133,581		133,581	129		



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ANDREW		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	202,614	20,729	0	0	0	0	223,343	133,581		356,924	130	
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131	
132	Regular transfers out		61,192					61,192	19,600		80,792	132	
133	Internal TIF loans/repayments and transfers out							0			0	133	
134								0			0	134	
135	TOTAL OTHER FINANCING USES	0	61,192	0	0	0	0	61,192	19,600		80,792	135	
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	202,614	81,921	0	0	0	0	284,535	153,181		437,716	136	
137												137	
138	Ending fund balance June 30, 2018:											138	
139	Governmental:											139	
140	Nonspendable							0			0	140	
141	Restricted		19,848					19,848			19,848	141	
142	Committed							0			0	142	
143	Assigned							0			0	143	
144	Unassigned	514,378						514,378			514,378	144	
145	Total Governmental	514,378	19,848	0	0	0	0	534,226			534,226	145	
146	Proprietary									230,949		230,949	146
147	Total ending fund balance June 30, 2018	514,378	19,848	0	0	0	0	534,226	230,949		765,175	147	
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	716,992	101,769	0	0	0	0	818,761	384,130		1,202,891	148	
149												149	

